



Blue Lion Student Activity Handbook

INTRODUCTION

This guide is intended to supplement the assistance you can get from the Treasurer's Office. Please feel free to contact us at any time you are unsure about the procedures necessary for the efficient operation of your activity budget.

Please don't be afraid to ask questions! We appreciate your questions and are willing to assist you when you need help.

Treasurer's Office personnel include the following:

Cheri Shipley – Secretary to the Treasurer, cheri.shipley@wchcs.org, ext.5030

Buckie Caulley – Accounts Payable Coordinator, buckie.caulley@wchcs.org, ext. 5012

Erica Malone – Assistant Treasurer/Payroll/Benefits, erica.malone@wchcs.org, ext. 5017

Becky Mullins – CFO/Treasurer, becky.mullins@wchcs.org, ext. 5013



WHY IS MANAGING OUR ACTIVITY ACCOUNTS SO IMPORTANT?

The Auditor of State has made the investigation of activity account management a priority. This is a result of school districts where accounts were mismanaged, whether unintentionally or with criminal intent. Each year over two hundred thousand dollars flow through all activity accounts of Washington City Schools. It is important that the dollars be managed efficiently, honestly, and according to state regulations.

This is easier than it sounds. By simply following some basic rules – and using good old-fashioned common sense – you can manage your activity account with minimum effort. And remember – we are always available to answer your questions or to assist you with your account!

STUDENT ACTIVITY FORMS

All of the Student Activity Forms are located on the District's website under [Financial Information/Treasurer's Office/Student Activity Forms](#). New E-Forms are available for some required forms (see notation below for which forms are E-Forms). Other forms are in a PDF editable format with drop down menus, automatic calculations, etc. for your convenience. E-Forms provide for an electronic approval workflow. Other forms will need to be printed and manually routed through the approval process. Please review all forms included so that you are aware of the forms available to you. Some are for your recordkeeping and should be used to support your required proof of cash deposits. Please see below for a narrative of each form. As always, please feel free to contact my office should you have questions on any of these forms.



Activity Purpose Statement

If you are requesting a new activity account, please detail the goals and purpose of your club/sport/activity. Please detail what type of activities you plan to undertake and an estimated budget or revenues and expenses. Board approval will then be requested and must be obtained before the activity can commence.

This statement is only for NEW activity accounts. Established activity funds only need to submit this form if your purpose or typical source/use of funds change. The annual budget for current activity funds will be established by the Treasurer based on history. If you need your budget adjusted for something significant and out of the ordinary, please complete this form and return to the Treasurer. Board approval may be required for changes.

Fundraiser Request Form

Before you begin your fundraiser, state auditors want you to sit down and actually estimate what you will take in as sales revenue, what you will spend on the product you are selling, and what you will spend on any prizes and/or incentives. This will be a good way for you to determine whether or not the time spent on the fundraiser will actually result in the net income you are looking to earn for the group.

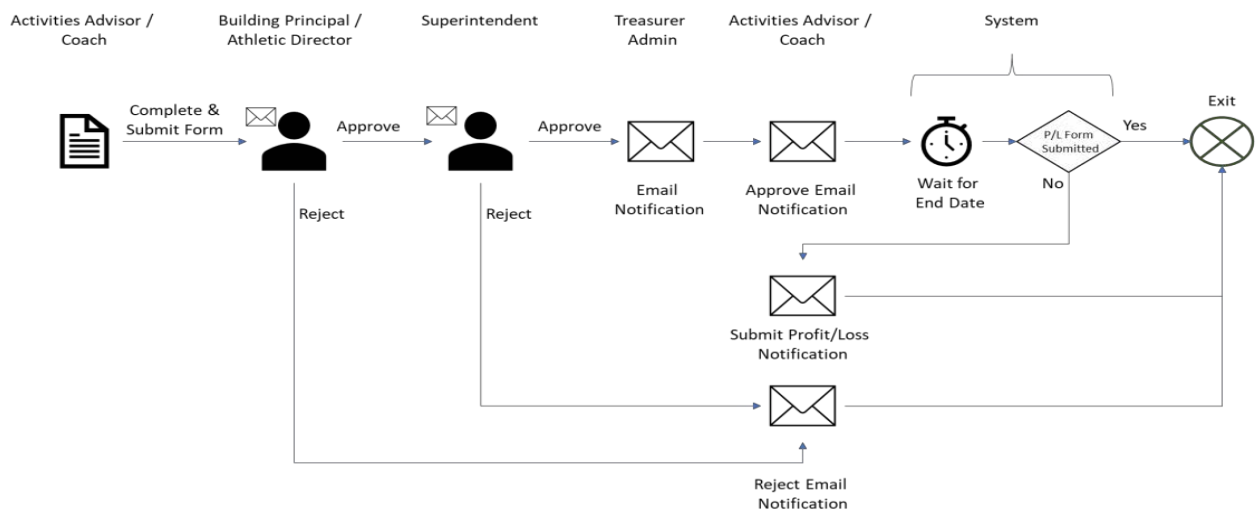
- Absolutely no fundraisers without prior approval.
- **On-line fundraiser sales (i.e. Quali-Tee) are fundraisers and must follow the same procedures. Fundraiser request forms, prior approval, and profit and loss forms are required.**
- Refer to the Google 'District Fundraising Calendar' for acknowledgement of approved fundraisers. If you do not see your fundraiser in the calendar, then it has not been approved. If you need the link to the calendar, please let Becky or Cheri know.



NEW E_FORM - Please detail the fundraising event, the proposed start and end dates, and the associated estimated revenue and expenses. A separate Fundraiser Profit & Loss Form will be required upon completion of any fundraiser. **This statement MUST be at least 2 weeks prior to starting any fundraiser.**

Approval Process for Fundraiser Request Forms

The chart below depicts the high-level diagram of the approval process for Fundraiser Request forms. A user will access the form through a link in their browser and submit the form. Once submitted, the form will initiate the following high-level approval processes as depicted below. Note: this diagram does not depict all aspects of the workflow, but rather a conceptual high-level flow.



The overall steps of the approval process are outlined below.

1. Activity Advisor/Coach is the originator who will fill out the form and submit.
2. The Activity Advisor/Coach will use the drop-down menu to select the appropriate Building Principal/Athletic Director to send the form to for the first approval step.
3. Once it has been approved by the Building Principal/Athletic Director, it will automatically route to the Superintendent for approval.
4. Upon approval by the Superintendent, an email notification will be sent to the Treasurer Admin.
5. Whether the form has been approved or denied, the originator will receive an email notification of the outcome.
6. Each approver will receive an email notification along with a link to the form for their review and approval.

7. Reoccurring reminder notifications will be sent every 3 days to an approver if they have not responded to their initial request.
8. Based on the end date specified in the form, two additional notifications will be sent out to the originator.
 - A reminder will be sent to the originator to submit the Profit/Loss form at the specified end date if the form has not already been submitted.
 - Two weeks after the end date, if the Profit/Loss form has not been submitted, reoccurring reminder emails will be sent to the originator until the Profit/Loss form has been submitted.

Fundraiser Profit & Loss Statement

After the fundraiser is completed, the activity advisor/coach will review all of the fundraising records (invoice copies, money collection sheets, student individual sales records, distribution list of prizes and/or incentives, documents showing selling price(s) of product(s) sold, etc.) and prepare a Fundraiser Profit & Loss Statement to determine if we made a profit or suffered a loss. The documents you save during the fundraiser will be needed to recap the sales activity. (It is best to save any document pertaining to the fundraiser since you may be asked to provide additional documentation during a state audit.) The recap should include any recommendations that would assist you in planning for future fundraisers and should provide an opportunity to objectively review the success of the fundraiser and determine whether or not the profits earned were in good relationship to the time spent on the fundraising activity.

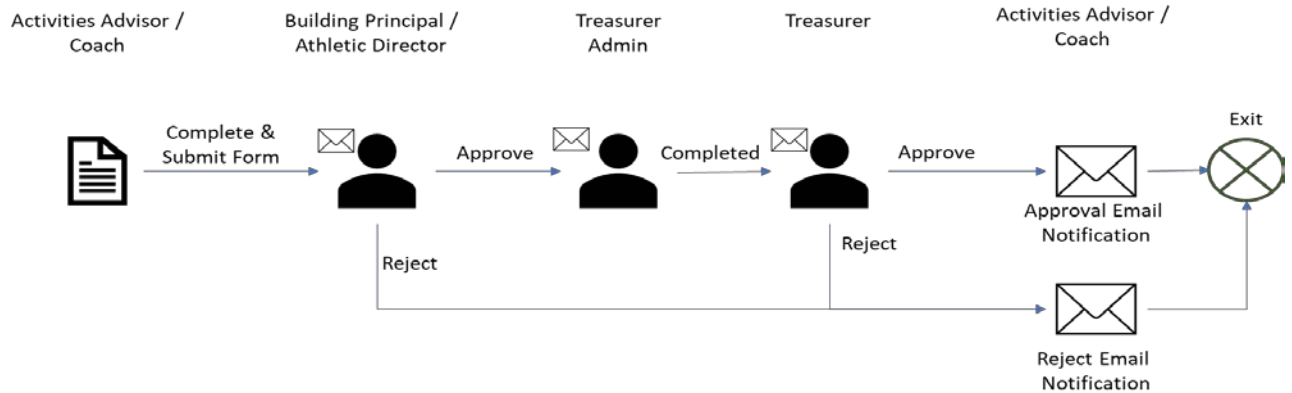
Once the fundraiser and recap are completed, please **DO NOT** discard your records. Your records should be saved and maintained until the auditors arrive later in the year. The auditors may use the recap provided but will still want to see your fundraising records to verify the information. If you are having trouble finding somewhere to store your records, please notify the Treasurer's Office.



NEW E_FORM - Please detail the fundraiser actual revenues and expenses, the description of the fundraising event, and the actual start and end dates. Calculations are included within the file to assist you. **This statement MUST be returned to the Treasurer's Office within 2 weeks of the fundraiser end date. Failure to do so will result in future fundraisers being disallowed and will delay your supplemental pay.**

Approval Process for Fundraiser Profit and Loss Forms

The chart below depicts the high-level diagram of the approval process for Fundraiser Profit and Loss forms. A user will access the form through a link in their browser and submit the form. Once submitted, the form will initiate the following high-level approval processes as depicted below. Note: this diagram does not depict all aspects of the workflow, but rather a conceptual high-level flow.



The overall steps of the approval process are outlined below.

1. Activity Advisor / Coach is the originator who will fill out the form and submit.
2. The Activity Advisor/Coach will use the drop-down menu to select the appropriate Building Principal/Athletic Director to send the form to for the first approval step.
3. The Building Principal/Athletic Director will either approve or reject the request.
 - i. If approved, it will automatically route to the Treasurer Admin for completion.
 - ii. If rejected, an email notification will be sent to the submitter and the workflow ends. Please submit a new form with corrections as necessary.
 - iii. Reoccurring reminder notifications will be sent every 3 days if the approver has not responded to the initial request.
4. The Treasurer Admin will complete the form.
 - i. The Treasurer Admin can update the form and make notes of changes.
 - ii. Upon completion by the Treasurer Admin, the form will be routed to the Treasurer for approval.
 - iii. Reoccurring reminder notifications will be sent every 3 days if the Treasurer Admin has not responded to the initial request.
5. The Treasurer will either approve or reject the request.
 - i. If approved, an email notification will be sent to the submitter and the workflow ends.
 - ii. If rejected, an email notification will be sent to the submitter and the workflow ends. Please submit a new form with corrections as necessary.
 - iii. Reoccurring reminder notifications will be sent every 3 days if the approver has not responded to the initial request.

6. Each approver will receive an email notification along with a link to the form for their review and approval.

Proof of Cash

This form must be filled out and submitted to the Treasurer's Office with your deposits. Proper detail of what your deposit includes is necessary for proper posting of the deposit and credit to your club/activity.

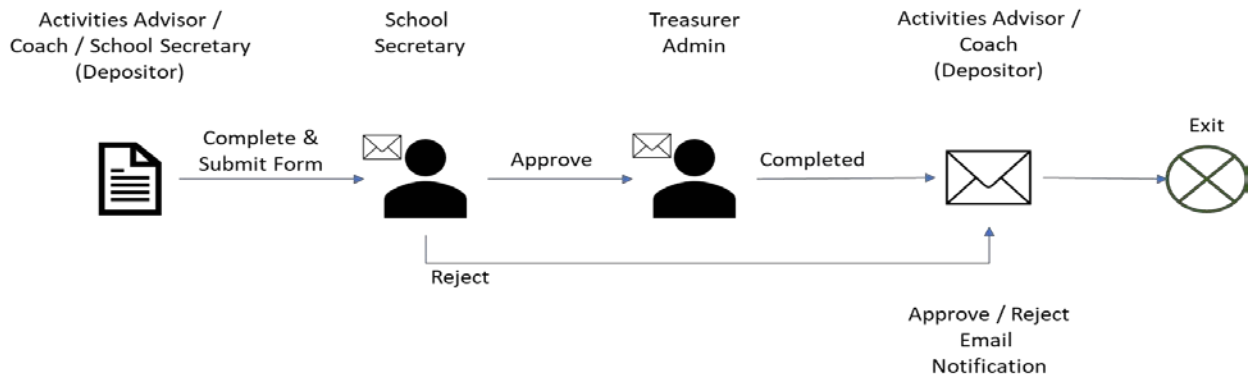
- Must include an accurate breakdown of what is included in the deposit:
 - Fees vs. donations vs. sales
 - Fees – camp vs. uniforms
 - Sales – ad sales vs. ticket sales vs. student sales
- **MUST maintain a record of student payments (amount by student name).** The check listing on the proof of cash does not suffice. Can use student activity forms on website or your own spreadsheet for tracking. Documentation must be made available upon request by Treasurer's Office or state auditor.
- **All checks must be made payable to Washington Court House City School District.** Payments can be made at the building or Central Office. No home addresses. Ensure that all forms or notices you send out have this information.
- **ALL funds MUST be deposited. You cannot hold funds out for purchases or payments of any kind. All payments must be made by school district check.**
- **We now have the ability to accept payments and donations via My School Bucks as well as in-person, credit card payments. If you are interested in this for any of your activity fees, donations, or camp registrations, please let us know. We will need a few days to get things set up for you the first time. You can check out a District iPad and card reader to take credit card payments. Benefits...more fees collected since credit/debit cards are accepted, less cash handling, fewer bad checks, etc.**
- All money collected must be turned into the office within twenty-four (24) hours of collection. Do not keep money in your desk or take it home with you. It is dangerous to "hang on" to money collected and is far too much temptation for others/students. Play it safe and get the money turned into your office/athletic secretary or Central Office as soon as possible.
- If you need change for an activity group function, such as a dance or concession stand, use the cash advance form.
- If refunds are necessary, contact the Treasurer's Office and those will be handled via a school check. Please do not issue cash refunds from money collected – it is illegal to do so.



NEW E_FORM - Please detail the type of payments being deposited (cash, check, coins) and detail all checks received in the “List of Checks” section. This is necessary for our office to track any checks returned due to non-sufficient funds. If you are depositing receipts from different sources of income (i.e. sales versus camp fees) on the same proof of cash, you must list these amounts individually.

Approval Process for Proof of Cash Forms

The chart below depicts the high-level diagram of the approval process for Proof of Cash forms. A user will access the form through a link in their browser and submit the form. Once submitted, the form will initiate the following high-level approval processes as depicted below.



The overall steps of the approval process are outlined below.

1. There are 2 scenarios for the initial submission of the form.
 - i. Activity Advisor/Coach (depositor) is the originator who will fill out the form and submit.
 - ii. A School Secretary will fill out the form and submit.
 - iii. In all cases the form will be routed to the School Secretary for review. Even in the case where a School Secretary has submitted the form, it will be routed back to the same person (School Secretary) for review.
2. The Activity Advisor/Coach will use the drop-down menu to select the appropriate School Secretary to send the form to for the first approval step.
3. The School Secretary will either approve or reject the request.
 - i. If approved, the form will be routed to the Treasurer Admin for final completion.
 - ii. If rejected, an email notification will be sent to the submitter and the workflow ends. Please submit a new form with corrections as necessary.

- iii. Reoccurring reminder notifications will be sent every 3 days if the approver has not responded to the initial request.
4. The Treasurer Admin will complete the form.
 - i. The Treasurer Admin can update the form, including filling in a new field called 'Receipt #' and make notes of changes.
 - ii. Upon completion by the Treasurer Admin, an email notification will be sent to the submitter and the workflow ends.
 - iii. Reoccurring reminder notifications will be sent every 3 days if the Treasurer Admin has not responded to the initial request.
5. Whether the form has been approved or denied, the originator will receive an email notification of the outcome.
6. Each approver will receive an email notification along with a link to the form for their review and approval.

Cash Prize and Gift Card Record

This form is for your recordkeeping and must be returned to the Treasurer's Office upon completion of cash or gift card payments (within 2 weeks). Please print the name and the amount of the award, and have the recipient(s) sign that they have received payment. This record must be returned to the Treasurer's Office timely and must match the total amount of cash advanced to the advisor. See Cash Advances Form for further information regarding cash advances. Also, cash and gift cards cannot be given to any staff.

Distribution of Unused Funds

This form will seldom be used, but it is here for future reference. Should your club discontinue operations, you can use this form as a means for redistributing remaining monies.

Fundraiser Disbursement Record

This form is for your recordkeeping/tracking and should be used as supporting documentation to attach to your proof of cash. For example, use this form as a means of tracking boxes of candy bars handed out/returned or as a means of tracking equipment/uniforms issued/returned.

Fundraiser Payment Record

This form is also for your recordkeeping/tracking and should be used as supporting documentation to attach to your proof of cash. For example, use this form as a means of tracking installment payments for equipment or uniforms. This would also be helpful to track the number of participants in your club/activity, who has paid a camp fee and if shirts/sizes have been ordered. In order to verify participant fees are received/waived and to verify shirt/uniform/equipment purchases, the Treasurer's Office will request record of participation for your club/activity/camp.

MANAGING YOUR ACTIVITY ACCOUNT

DAILY FINANCIAL REPORTS

Daily Financial Reports will be emailed to you every weekday (Monday-Friday) at 6am and will appear as 4 attachments to one email. The email will look like it is coming from becky.mullins@wchcs.org but is auto-generated. You will receive the following reports:

- Budget Summary
- Cash Summary
- Financial Detail Report
- Outstanding Purchase Orders



The Financial Detail Report will grow in length as we go through the fiscal year. Another reason the report is lengthy is that purchase orders created in Equal Level are quite detailed and presented in the Financial Detail Report as well. The report is in ascending order by date so please review in its entirety when you get the first report and then you can only view daily or weekly for activity. Remember this review is helpful so that you can catch anything that may have been coded to the wrong account. If it looks wrong, please ask.

1. Column headers of reports are underlined in the narratives below
2. FYTD = Fiscal Year-to-Date
3. MTD = Month-to-Date
4. PO = Purchase Order

Budget Summary

This report shows you budget summary data for your budget account(s). You will see the FYTD Appropriated amount in the first column. This combined with the prior year carryover (Prior Yr Enc) gives the FYTD Expendable amount. This is the total amount of budget available for this fiscal year. Next, you will see the FYTD Expended and the MTD Expended, as well as the Encumbrance and Future Enc column. The FYTD Expendable amount less the FYTD Expended and less the Encumbrance and Future Enc will yield the FYTD Unencumbered. The last column will show you the percent of FYTD expenditures and encumbrances used to date. This obviously should not be more than 100% in total for your account. Please monitor this report each time you approve requisitions. If you are approaching 100% or have little to no FYTD Unencumbered balance, stop requisitioning from this account, see if you have outstanding POs that you can close (see Outstanding Purchase Orders report), or contact the Treasurer's Office.

Financial Detail Report

This report generates a listing (with details) of all received and expended amounts to/from your budget account(s). This report will show this detail FYTD and is sorted by transaction date. Please monitor this report routinely to verify your budget account(s) receipts and expenditures. This report also shows the Remaining Encumbrance, which will tie to the Budget Summary (Encumbrance and Future Enc) and Outstanding

Purchase Orders (Current Period Remaining Encumbrance) reports. If these do not seem to tie, it is likely that you have an outstanding Purchase Order from a previous fiscal year (whereas the Financial Detail Report and Budget Summary is limited to the current fiscal year). Please determine if this PO is still needed and, if not, let Buckie know to close it. If you see something that doesn't appear to be correct, please contact the Treasurer's Office. Want to know where your budget went?....check this report!

Outstanding Purchase Orders

This report shows you all details as they relate to POs issued against your budget account(s). You will be able to see the date the PO was created, the vendor the PO was issued to, and most importantly, how much has been paid against this PO (Amount Paid) and the amount remaining on the PO (Current Period and Remaining Encumbrance). Please review this report routinely to verify outstanding POs posted to your budget account(s). If you see something that appears incorrect, please notify the Treasurer's Office. If you notice that you are approaching 100% on the Budget Summary, check the Outstanding Purchase Orders report to see what outstanding POs might be tying up your appropriations. If any have been paid in full but have a remaining amount that can be closed, or if you have an open PO for more money than necessary, consider closing these POs to free up appropriations for your budget account(s).

Tying it all together.....

The Expended Amount on the Financial Detail Report will tie to the FYTD Expended on the Budget Summary. The Current Period Remaining Encumbrance amount on the Outstanding Purchase Orders report will tie to the Encumbrances and Future Enc amount on the Budget Summary.

Reports are generated daily (overnight) and provide up-to-date fiscal information. Please check these reports frequently to best monitor and manage your budget.

PURCHASE ORDERS

Purchase orders are a necessary evil of operating a state-managed fund. Although student activity funds are earned as a small group and expended as a small group, the funds are still considered public funds and fall under the jurisdiction of state law for public funds management.

This means that you ***absolutely cannot*** initiate an order (or spend any money!!) unless a purchase order is first in place. It is against the law (and also against school district policy) to obligate the school district for any expense without first having a purchase order in place. *The school does not have to honor purchases made without a purchase order, and you may face paying for an expense yourself.* To save everyone grief, PLEASE ensure you have an approved purchase order before making an order – it takes very little time and is vital to the efficient operation of your activity account.

Submit purchase requisitions via Equal Level:
<https://www.wchcs.org/Equal%20Level-Marketplace.aspx>

Requisitions

- **Plan ahead** – do them as you are submitting your activity purpose statement and fundraiser request forms. If not needed until after July 1, please wait until July 1 to enter them into Equal Level.
- Must be completed, submitted, approved by all levels, and an email confirmation that your order Purchase Order (P.O.) has been approved **BEFORE** you place an order or make a purchase. Please read the emails you receive from Equal Level thoroughly to make sure it is the final approval. Otherwise, you will be responsible for payment.
- Keep a copy of all P.O.s for your reference on invoices and receipts.
- A requisition is for a one-time purchase. You cannot use the same P.O. number for other orders or purchases even if the vendor is the same. This is the same as purchasing without a P.O. We will not honor payment for these and you will be responsible for payment.
- **If you need to add to an order and the cost will exceed your original P.O. amount, you must email your request to Buckie in accounts payable (buckie.caulley@wchcs.org) with your request. You will need to make sure you have the revised copy of the P.O. in your hand before you add to your order. Failure to do so will make the additional amount above your original P.O. a personal expense that you will be liable to pay.**
- **Failure on your part to follow proper procedures will result in you paying for what you have purchased or ordered.**



Price Quotations

- Any single item over \$10,000 must include more than one quote.
- **Quotations must be attached to the requisition when ordering shirts/uniforms for students/coaches/advisors/volunteers. Use the available forms or your own spreadsheet, etc. to document who you are purchasing for and include the listing and the quotation with your requisition.**
- **Requisitions without the proper quotations and documentation will delay P.O. processing.**

Orders and Deliveries

- All orders should include the Central Office address (306 Highland Avenue) as the Bill To and Ship To address. Everything must be shipped to Central Office and not to any school building. All invoices must be sent to Buckie at Central Office. Any late payment charges or interest will become your

responsibility when invoices are not sent to Buckie in a timely manner. **You do not have the authority to change the Bill To or Ship To address with the vendor.**

Artwork Approval

- All apparel and branded merchandise/equipment ordered **MUST** have artwork approval from Mr. Patton to ensure proper logos, colors, grammar, and naming. This applies to uniforms, spirit-wear, and fundraising activities. **Please have all artwork attached to your Equal Level requisition.** Failure to do so will delay your purchase order until all artwork is approved. For questions, please call or email Mr. Patton.
- Also, be sure to use the District approved logos on flyers, handouts, registration forms, etc.

PARENT BOOSTER GROUPS

- **Be careful!!!!**
- Always think about the perception and the potential for conflict of interest.
- The Board of Education only recognizes the Band Boosters, Blue Lion Athletic Boosters, and the Blue Lion QB Club. No other booster group is Board recognized.
- When in doubt ask the Treasurer first or just don't do it.
- Never ask any student or parent to make payment to a parent booster group.
- Do not get involved in any way.
- **Make sure all of your parents understand this from the very beginning. They must know that if they contribute to a parent booster group that it is not controlled by the School District in any way and any decisions or spending is out of our control.**

CROWDFUNDING

- On-line fundraising.
- **Read Policy #6605, and correlating administrative guideline, in it's entirety before you undertake any crowdfunding.**
- ANY type of fundraising, even crowdfunding, requires a fundraiser request form to be submitted and approved prior to undertaking the fundraiser.
- If you need the guidance again, please let me know.
- **As of now, DonorsChoose.org is the only approved crowdfunding option. If you have one you would like us to consider, please email me the specifics for review.**

- **Be aware that some of these platforms keep at least 20% of your collection. We can do the same thing for you through MySchoolBucks for FREE!!**

SOME SIMPLE ADVICE

- ✓ Activity group funds CANNOT be used for gifts or mementos for adults – the funds are to be used for students only. Apparel for coaches should be kept to a minimum (one item per coach as provided to students).
- ✓ District funds (including athletic/activity funds) cannot be used to make donations to staff, students or their families, or other individuals outside of the School District. All expenditures must have a “proper public purpose”.
- ✓ Always think “PURCHASE ORDER”!
- ✓ Remember to deposit cash daily when collecting funds.
- ✓ All disbursements of funds must be made by school check – cash payments are not permitted!



- ✓ NEVER throw away any records pertaining to an activity account, no matter how trivial the records may seem.
- ✓ There is no such thing as a stupid question – if in doubt, don't hesitate to contact the Treasurer's Office.

